

# 2015 LOUISIANA RESIDENT - 2D

Name	Change
John	10
Jane	20
Bob	30
Alice	40
Charlie	50
Diana	60
Eve	70
Frank	80
Grace	90
Heidi	100

Taxpayer SSN

Decedent  
Filing

Spouse SSN

Spouse  
Decedent

Amended  
Return

Telephone

NOL  
Carryback

Taxpayer DOB

Spouse DOB

**FILING STATUS:** Enter the appropriate number in the filing status box. It must agree with your federal return.

## 6 EXEMPTIONS:

Enter a "1" in box if **single**.

6A	<b>X</b>	Yourself
----	----------	----------

65 or older

Blind

Qualifying Widow(er)

Total of  
6A & 6B

Enter a "2" in box if **married filing jointly**.

6B		Spouse
----	--	--------

65 or older

Blind

Enter a "3" in box if **married filing separately**.

Enter a "4" in box if head of household.

If the qualifying person is not your dependent, enter name here.

Enter a "5" in box if **qualifying widow(er)**.

**6C DEPENDENTS** – Enter dependent information below. If you have more than 6 dependents, attach a statement to your return with the required information. Enter the total number from Federal Form 1040A, Line 6c, or Federal Form 1040, Line 6c.

6C

**Dependent First and Last Name**

**Social Security Number**

Relationship to you

**Birth Date** (mm/dd/yyyy)

## IMPORTANT!

All four (4) pages of this return **MUST** be mailed in together along with your W-2s and completed schedules. Please paperclip. **Do not staple.**

**6D TOTAL EXEMPTIONS** – Total of 6A, 6B, and 6C

6D



**FOR OFFICE USE ONLY**

	Field	Flag
1	1	0
2	1	0
3	1	0
4	1	0
5	1	0
6	1	0
7	1	0
8	1	0
9	1	0
10	1	0
11	1	0
12	1	0
13	1	0
14	1	0
15	1	0
16	1	0
17	1	0
18	1	0
19	1	0
20	1	0
21	1	0
22	1	0
23	1	0
24	1	0
25	1	0
26	1	0
27	1	0
28	1	0
29	1	0
30	1	0
31	1	0
32	1	0
33	1	0
34	1	0
35	1	0
36	1	0
37	1	0
38	1	0
39	1	0
40	1	0
41	1	0
42	1	0
43	1	0
44	1	0
45	1	0
46	1	0
47	1	0
48	1	0
49	1	0
50	1	0
51	1	0
52	1	0
53	1	0
54	1	0
55	1	0
56	1	0
57	1	0
58	1	0
59	1	0
60	1	0
61	1	0
62	1	0
63	1	0
64	1	0
65	1	0
66	1	0
67	1	0
68	1	0
69	1	0
70	1	0
71	1	0
72	1	0
73	1	0
74	1	0
75	1	0
76	1	0
77	1	0
78	1	0
79	1	0
80	1	0
81	1	0
82	1	0
83	1	0
84	1	0
85	1	0
86	1	0
87	1	0
88	1	0
89	1	0
90	1	0
91	1	0
92	1	0
93	1	0
94	1	0
95	1	0
96	1	0
97	1	0
98	1	0
99	1	0
100	1	0
101	1	0
102	1	0
103	1	0
104	1	0
105	1	0
106	1	0
107	1	0
108	1	0
109	1	0
110	1	0
111	1	0
112	1	0
113	1	0
114	1	0
115	1	0
116	1	0
117	1	0
118	1	0
119	1	0
120	1	0
121	1	0
122	1	0
123	1	0
124	1	0
125	1	0
126	1	0
127	1	0
128	1	0
129	1	0
130	1	0
131	1	0
132	1	0
133	1	0
134	1	0
135	1	0
136	1	0
137	1	0
138	1	0
139	1	0

61631

## IT-540-2D (Page 2 of 4)

Social Security Number

If you are not required to file a federal return,  
indicate wages here.

Mark this box and enter zero "0" on Lines 7 through 16.

7 FEDERAL ADJUSTED GROSS INCOME – If your Federal Adjusted Gross  
Income is less than zero, enter "0."

From Louisiana  
Schedule E,  
attached

7

8A FEDERAL ITEMIZED DEDUCTIONS

8A

8B FEDERAL STANDARD DEDUCTION

8B

8C EXCESS FEDERAL ITEMIZED DEDUCTIONS – Subtract Line 8B from Line 8A.

8C

9 FEDERAL INCOME TAX – If your federal income tax has been decreased by a federal disaster  
credit allowed by IRS, complete Schedule H and mark box.

9

10 YOUR LOUISIANA TAX TABLE INCOME – Subtract Lines 8C and 9 from Line 7. If less than zero, enter "0."

10

11 YOUR LOUISIANA INCOME TAX

11

## NONREFUNDABLE TAX CREDITS

12A FEDERAL CHILD CARE CREDIT

12A

12B 2015 LOUISIANA NONREFUNDABLE CHILD CARE CREDIT

12B

12C AMOUNT OF LOUISIANA NONREFUNDABLE CHILD CARE CREDIT CARRIED FORWARD FROM 2011  
THROUGH 2014

12C

12D 2015 LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT

12D

5

4

3

2

12E AMOUNT OF LOUISIANA NONREFUNDABLE SCHOOL READINESS CREDIT CARRIED FORWARD  
FROM 2011 THROUGH 2014

12E

13 EDUCATION CREDIT

Number of qualifying dependents

13

14 OTHER NONREFUNDABLE TAX CREDITS – From Schedule G, Line 11

14

15 TOTAL NONREFUNDABLE TAX CREDITS – Add Lines 12B through 14.

15

16 ADJUSTED LOUISIANA INCOME TAX – Subtract Line 15 from Line 11. If the result is less than zero, or you  
are not required to file a federal return, enter zero "0."

16

17 CONSUMER USE TAX

No use tax due.

Amount from the Consumer Use  
Tax Worksheet, Line 2.

17

18 TOTAL INCOME TAX AND CONSUMER USE TAX - Add Lines 16 and 17.

18



61632

## IT-540-2D (Page 3 of 4)

Social Security Number

## REFUNDABLE TAX CREDITS

19 2015 LOUISIANA REFUNDABLE CHILD CARE CREDIT

19

19A Enter the qualified expense amount from the Refundable Child Care Credit Worksheet, Line 3.

19A

19B Enter the amount from the Refundable Child Care Credit Worksheet, Line 6.

19B

20 2015 LOUISIANA REFUNDABLE SCHOOL READINESS CREDIT

20

5

4

3

2

21 EARNED INCOME CREDIT

21

22 LOUISIANA CITIZENS INSURANCE CREDIT

22A

22

23 OTHER REFUNDABLE TAX CREDITS – From Schedule F, Line 7

23

## PAYMENTS

24 AMOUNT OF LOUISIANA TAX WITHHELD FOR 2015 – Attach Forms W-2 and 1099.

24

25 AMOUNT OF CREDIT CARRIED FORWARD FROM 2014

25

26 AMOUNT OF ESTIMATED PAYMENTS MADE FOR 2015

26

27 AMOUNT PAID WITH EXTENSION REQUEST

27

28 TOTAL REFUNDABLE TAX CREDITS AND PAYMENTS – Add Lines 19 and 20 through 27. Do not include amounts on Lines 19A, 19B, and 22A.

28

29 OVERPAYMENT – If Line 28 is greater than Line 18, subtract Line 18 from Line 28. Otherwise, enter zero "0" on Lines 29 through 35 and go to Line 36.

29

30 UNDERPAYMENT PENALTY – If you are a farmer, mark the box.

30

31 ADJUSTED OVERPAYMENT – If Line 29 is greater than Line 30, subtract Line 30 from Line 29 and enter the result here. If Line 30 is greater than Line 29, enter zero "0" on Lines 31 through 35, subtract Line 29 from Line 30, and enter the balance on Line 36.

31

32 TOTAL DONATIONS – From Schedule D, Line 25

32

## REFUND DUE

33 SUBTOTAL – Subtract Line 32 from Line 31. This amount of overpayment is available for credit or refund.

33

34 AMOUNT OF LINE 33 TO BE CREDITED TO 2016 INCOME TAX

CREDIT

34

AMOUNT TO BE REFUNDED – Subtract Line 34 from Line 33.  
Enter a "2" in box if you want to receive your refund by paper check.

Enter a "3" in box if you want to receive your refund by direct deposit and complete information below. If information is unreadable you will receive your refund by paper check.

REFUND

35

If you do not make a refund selection, you will receive your refund by paper check.

## DIRECT DEPOSIT INFORMATION:

Type:

Checking

Savings

Will this refund be forwarded to a financial institution located outside the United States?

Yes

No

Routing Number

Account Number

61633

## IT-540-2D (Page 4 of 4)

Social Security Number

**AMOUNTS DUE LOUISIANA**

36 AMOUNT YOU OWE – If Line 18 is greater than Line 28, subtract Line 28 from Line 18 and enter the balance here.

36

37 ADDITIONAL DONATION TO THE MILITARY FAMILY ASSISTANCE FUND

37

38 ADDITIONAL DONATION TO THE COASTAL PROTECTION AND RESTORATION FUND

38

39 ADDITIONAL DONATION TO LOUISIANA FOOD BANK ASSOCIATION

39

40 ADDITIONAL DONATION TO THE SNAP FRAUD AND ABUSE DETECTION AND PREVENTION FUND

40

41 INTEREST

41

42 DELINQUENT FILING PENALTY

42

43 DELINQUENT PAYMENT PENALTY

43

44 UNDERPAYMENT PENALTY – If you are a farmer, check the box.

44

45 Balance Due Louisiana – Add Lines 36 through 44.

45

**PAY THIS AMOUNT.  
DO NOT SEND CASH.****IMPORTANT!**

All four (4) pages of this return  
MUST be mailed in together along  
with your W-2s and completed  
schedules. Please paperclip.

**Do not staple.****2-D Barcode Area**

Status

Contribution and Donation

I declare that I have examined this return, and to the best of my knowledge, it is true and complete. Declaration of paid preparer is based on all available information. If I made a contribution to the START Savings Program, I consent that my Social Security Number may be given to the Louisiana Office of Student Financial Assistance to properly identify the START Savings Program account holder. If married filing jointly, both Social Security Numbers may be submitted. I understand that by submitting this form I authorize the disbursement of individual income tax refunds through the method as described on Line 35.

Your Signature

Date

Signature of paid preparer other than taxpayer

Spouse's Signature (If filing jointly, both must sign.)

Date

Telephone number of paid preparer

Date

Name

Address

Social Security Number, PTIN, or  
FEIN of paid preparer

**Individual Income Tax Return**  
Calendar year return due 5/15/2016

Mail to: Department of Revenue

SPEC  
CODE**61634**

Social Security Number

**SCHEDULE D – 2015 DONATION SCHEDULE**

Individuals who file an individual income tax return and have overpaid their tax may choose to donate all or part of their overpayment shown on Line 31 of Form IT-540-2D to the organizations or funds listed below. Enter on Lines 2 through 24, the portion of the overpayment you wish to donate. The total on Line 25 cannot exceed the amount of your overpayment on Line 31 of Form IT-540-2D.

**1 Adjusted Overpayment - From IT-540-2D, Line 31****1****DONATIONS OF LINE 1**

<b>2</b>	<b>The Military Family Assistance Fund</b>	<b>2</b>		<b>14</b>	Louisiana Coalition Against Domestic Violence, Inc.	<b>14</b>		
<b>3</b>	<b>Coastal Protection and Restoration Fund</b>	<b>3</b>		<b>15</b>	Decorative Lighting on the Crescent City Connection	<b>15</b>		
<b>4</b>	<b>SNAP Fraud and Abuse Detection and Prevention Fund</b>	<b>4</b>		<b>16</b>	Operation and Maintenance of the New Orleans Ferries	<b>16</b>		
<b>5</b>	The START Program	<b>5</b>		<b>17</b>	Louisiana National Guard Honor Guard for Military Funerals	<b>17</b>		
<b>6</b>	Wildlife Habitat and Natural Heritage Trust Fund	<b>6</b>		<b>18</b>	Bastion Community of Resilience	<b>18</b>		
<b>7</b>	Louisiana Cancer Trust Fund	<b>7</b>		<b>19</b>	The Louisiana Youth Leadership Seminar Corporation	<b>19</b>		
<b>8</b>	Louisiana Animal Welfare Commission	<b>8</b>		<b>20</b>	Lighthouse for the Blind in New Orleans	<b>20</b>		
<b>9</b>	Louisiana Food Bank Association	<b>9</b>		<b>21</b>	The Louisiana Association for the Blind	<b>21</b>		
<b>10</b>	Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana	<b>10</b>		<b>22</b>	Louisiana Center for the Blind	<b>22</b>		
<b>11</b>	Louisiana Association of United Ways/LA 2-1-1	<b>11</b>		<b>23</b>	Affiliated Blind of Louisiana, Inc.	<b>23</b>		
<b>12</b>	American Red Cross	<b>12</b>		<b>24</b>	Louisiana State Troopers Charities, Inc.	<b>24</b>		
<b>13</b>	Dreams Come True, Inc.	<b>13</b>						
<b>25</b>	<b>TOTAL DONATIONS – Add Lines 2 through 24. This amount cannot be more than Line 1. Also, enter this amount on Form IT-540-2D, Line 32.</b>						<b>25</b>	

**61635**

SCHEDULE E – 2015 ADJUSTMENTS TO INCOME

Social Security Number

- 1 FEDERAL ADJUSTED GROSS INCOME – Enter the amount from your Federal Form 1040EZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, Line 37. Check box if amount is less than zero.
- 2 INTEREST AND DIVIDEND INCOME FROM OTHER STATES AND THEIR POLITICAL SUBDIVISIONS
- 2A RECAPTURE OF START CONTRIBUTIONS
- 3 TOTAL – Add Lines 1, 2, and 2A.

1  
2  
2A  
3

EXEMPT INCOME – Enter on Lines 4A through 4H the amount of exempted income included in Line 1 above. Enter description and associated code, along with the dollar amount.

Exempt Income Description Code Amount

- 4A
- 4B
- 4C
- 4D
- 4E
- 4F
- 4G
- 4H
- 4I EXEMPT INCOME BEFORE APPLICABLE FEDERAL TAX – Add Lines 4A through 4H.
- 4J FEDERAL TAX APPLICABLE TO EXEMPT INCOME
- 4K EXEMPT INCOME – Subtract Line 4J from Line 4I.

4A  
4B  
4C  
4D  
4E  
4F  
4G  
4H  
4I  
4J  
4K

- 5A LOUISIANA ADJUSTED GROSS INCOME BEFORE IRC 280C EXPENSE ADJUSTMENT – Subtract Line 4K from Line 3.
- 5B IRC 280C EXPENSE ADJUSTMENT
- 5C LOUISIANA ADJUSTED GROSS INCOME – Subtract Line 5B from Line 5A. Enter the result here and on Form IT-540-2D, Line 7.

5A  
5B  
5C

Description	Code	Description	Code
Interest and Dividends on US Government Obligations.....	01E	Native American Income.....	08E
Louisiana State Employees' Retirement Benefits (Date Retired).....	02E	START Savings Program Contribution.....	09E
Taxpayer Spouse		Military Pay Exclusion.....	10E
Louisiana State Teachers' Retirement Benefits (Date Retired).....	03E	Road Home .....	11E
Taxpayer Spouse		Recreation Volunteer .....	13E
Federal Retirement Benefits (Date Retired).....	04E	Volunteer Firefighter .....	14E
Taxpayer Spouse		Voluntary Retrofit Residential Structure.....	16E
Other Retirement Benefits (Date Retired).....	05E	Elementary and Secondary School Tuition.....	17E
Provide name or statute:		Educational Expenses for Home-Schooled Children.....	18E
Taxpayer Spouse		Educational Expenses for Quality Public Education.....	19E
Annual Retirement Income Exemption for Taxpayers 65 or over .....	06E	Capital Gain from Sale of Louisiana Business.....	20E
Provide name of pension or annuity:		Other	
Taxable Amount of Social Security.....	07E	Identify:	49E



61636

Social Security Number

SCHEDULE F – 2015 REFUNDABLE TAX CREDITS

1 Credit for amounts paid by certain military servicemembers for obtaining Louisiana Hunting and Fishing Licenses.

1A	Yourself	<input type="checkbox"/>	Date of Birth (MM/DD/YYYY)	Driver's License number or State Identification	State of issue State of issue
1B	Spouse	<input type="checkbox"/>	Date of Birth (MM/DD/YYYY)	Driver's License number or State Identification	State of issue State of issue

1C Dependents: List dependent names.

Dependent name	Date of Birth (MM/DD/YYYY)
Dependent name	Date of Birth (MM/DD/YYYY)
Dependent name	Date of Birth (MM/DD/YYYY)
Dependent name	Date of Birth (MM/DD/YYYY)

1D	Enter the total amount of fees paid for Louisiana hunting and fishing licenses purchased for the listed individuals. Enter the reduced credit on Line 1E.	1D	1E
----	---	----	----

Additional Refundable Credits

Enter description and associated code, along with the dollar amounts.

Credit Description	Code	Amount prior to Reduction	Amount of Credit Claimed
2	2A		2
3	3A		3
4	4A		4
5	5A		5
6	6A		6
7	OTHER REFUNDABLE TAX CREDITS – Add Lines 1E and 2 through 6. Enter the result here and on Form IT-540-2D, Line 23.		7

Additional Refundable Credits listed in the Tax Credit Registry

For Lines 8 through 10, enter the LDR State Certification Number from Form R-6135 for credits claimed on Lines 2 through 6.	8	
	9	
	10	



61637

Social Security Number

SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS

CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES – A copy of the returns filed with the other states must be submitted with this schedule. Complete the table below. Round to the nearest dollar.

Column 1: State	Column 2: Income Earned in Other States	Column 3: Net Tax Liability Paid to Other States	Column 4: Percentage of Income Earned	Column 5: Louisiana Tax on Income Earned in Other States	Column 6: Credit for Taxes Paid to Other States
1A.	\$	\$	%	\$	\$
1B.	\$	\$	%	\$	\$
1C.	\$	\$	%	\$	\$
1D.	\$	\$	%	\$	\$
1E.	\$	\$	%	\$	\$
1F.	\$	\$	%	\$	\$
1G.	\$	\$	%	\$	\$
1H.	\$	\$	%	\$	\$
1I. Subtotal from additional worksheet, if applicable.	\$	\$	%	\$	\$
1J. Total (Add Lines 1A through 1H and 1I, if applicable)	\$	\$	%	\$	\$

1K Enter the total of Net Tax Liability Paid to Other States from Column 3, Line 1J.

1K

1L Enter the Credit for Taxes Paid to Other States from Column 6, Line 1J. Mark box if additional worksheet was used.

1L

2 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate boxes. Only one credit is allowed per person.

Deaf Loss of Limb Mentally incapacitated Blind

2D Enter the total number of qualifying individuals. Only one credit is allowed per person.

2D

2A Yourself

☐☐☐☐

2B Spouse

☐☐☐☐

2C Dependent \*

☐☐☐☐

2E Multiply Line 2D by \$72.

2E

List dependent names here. >

\*

3 CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS

3A Enter the value of computer or other technological equipment donated. Attach Form R-3400.

3A

3B Multiply Line 3A by 29 percent. Round to the nearest dollar.

3B

4 CREDIT FOR CERTAIN FEDERAL TAX CREDITS

4A Enter the amount of eligible federal credits.

4A

4B Multiply Line 4A by 7.2 percent. Enter the result or \$18, whichever is less. This credit is limited to \$18.

4B



61638



Social Security Number

**SCHEDULE G – 2015 NONREFUNDABLE TAX CREDITS** (continued)**Additional Nonrefundable Credits**

Enter credit description and associated code, along with the dollar amounts.

	Credit Description	Credit Code	Amount prior to Reduction	Amount of Credit Claimed
5		5A		5
6		6A		6
7		7A		7
8		8A		8
9		9A		9
10		10A		10
11	OTHER NONREFUNDABLE TAX CREDITS – Add Lines 1L, 2E, 3B, 4B, and 5 through 10. Enter the result here and on Form IT-540-2D, Line 14.			11

**Additional Nonrefundable Credits listed in the Tax Credit Registry**

For Lines 12 through 15, enter the LDR State Certification Number from Form R-6135, for credits claimed on Lines 5 through 10.

12

13

14

15

**SCHEDULE H – 2015 MODIFIED FEDERAL INCOME TAX DEDUCTION**

1 Enter the amount of your federal income tax liability found on as shown on the Federal Income Tax Deduction Worksheet.

1

2 Enter the amount of federal disaster credits allowed by IRS.

2

3 Add Line 1 and Line 2. Enter the result here and on Form IT-540-2D, Line 9.

3



61639

**2015 CREDIT CODES**  
**DO NOT MAIL THIS PAGE (INFORMATION ONLY)**

**Schedule F – Credit Codes**

Description	Code
Inventory Tax . . . . .	50F
Ad Valorem Natural Gas . . . . .	51F
Ad Valorem Offshore Vessels . . . . .	52F
Telephone Company Property . . . . .	54F
Prison Industry Enhancement . . . . .	55F
Urban Revitalization . . . . .	56F
Mentor-Protégé. . . . .	57F
Milk Producers . . . . .	58F
Technology Commercialization . . . . .	59F
Historic Residential. . . . .	60F
Angel Investor . . . . .	61F
Musical and Theatrical Productions . . . . .	62F

**Schedule G – Credit Codes**

Description	Code
Premium Tax . . . . .	100
Commercial Fishing . . . . .	105
Family Responsibility . . . . .	110
Small Town Doctor/Dentist. . . . .	115
Bone Marrow . . . . .	120
Law Enforcement Education . . . . .	125
First Time Drug Offenders . . . . .	130
Bulletproof Vest . . . . .	135
Nonviolent Offenders . . . . .	140
Owner of Newly Constructed Accessible Home . . . . .	145
Qualified Playgrounds . . . . .	150
Debt Issuance . . . . .	155
Donations of Materials, Equipment, Advisors, Instructors . . . . .	175
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . .	199
Atchafalaya Trace . . . . .	200
Organ Donation . . . . .	202
Household Expense for Physically and Mentally Incapable Persons . . . . .	204
Previously Unemployed . . . . .	208
Recycling Credit. . . . .	210
Basic Skills Training . . . . .	212
New Jobs Credit. . . . .	224
Refunds by Utilities. . . . .	226
Eligible Re-entrants . . . . .	228

**Schedule F – Credit Codes**

Description	Code
Solar Energy Systems - Non-Leased (This credit can only be claimed on an electronically filed return.) . . . . .	64F
School Readiness Child Care Provider . . . . .	65F
School Readiness Child Care Directors and Staff . . . . .	66F
School Readiness Business-Supported Child Care. . . . .	67F
School Readiness Fees and Grants to Resource and Referral Agencies. . . . .	68F
Retention and Modernization . . . . .	70F
Conversion of Vehicle to Alternative Fuel . . . . .	71F
Digital Interactive Media and Software. . . . .	73F
Solar Energy Systems - Leased (This credit can only be claimed on an electronically filed return.) . . . . .	74F
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . .	80F

**Schedule G – Credit Codes**

Description	Code
Neighborhood Assistance . . . . .	230
Research and Development . . . . .	231
Cane River Heritage. . . . .	232
LA Community Economic Development. . . . .	234
Apprenticeship . . . . .	236
Ports of Louisiana Investor. . . . .	238
Ports of Louisiana Import Export Cargo. . . . .	240
Motion Picture Investment . . . . .	251
Research and Development. . . . .	252
Historic Structures . . . . .	253
Digital Interactive Media. . . . .	254
Motion Picture Employment of Resident . . . . .	256
Capital Company . . . . .	257
LA Community Development Financial Institution (LCDFI) . . . . .	258
New Markets . . . . .	259
Brownfields Investor Credit . . . . .	260
Motion Picture Infrastructure . . . . .	261
Angel Investor . . . . .	262
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . .	299
Biomed/University Research . . . . .	300
Tax Equalization. . . . .	305
Manufacturing Establishments . . . . .	310
Enterprise Zone . . . . .	315
(Reserved for future credits. Do not use unless specifically directed to do so by LDR.) . . . . .	399

## 2015 Louisiana School Expense Deduction Worksheet (For use with Form IT-540-2D)

Your Name	Your Social Security Number
-----------	-----------------------------

- I.** This worksheet should be used to calculate the three School Expense Deductions listed below. Refer to Revenue Information Bulletin 12-008 and 09-019 on LDR's website.
- 1. Elementary and Secondary School Tuition** – R.S. 47:297.10 provides a deduction for amounts paid during the tax year for tuition and fees required for your dependent child's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school that is operated by a public college or university. The school can verify that it complies with the criteria. The deduction is equal to the actual amount of tuition and fees paid per dependent, limited to \$5,000. The tuition and fees that can be deducted include amounts paid for tuition, fees, uniforms, textbooks and other supplies **required** by the school.
  - 2. Educational Expenses for Home-Schooled Children** – R.S. 47:297.11 provides a deduction for educational expenses paid during the tax year for home-schooling your dependent child. In order to qualify for the deduction, you must be approved by the State Board of Elementary and Secondary Education (BESE) for home-schooling. The deduction is equal to 50 percent of the actual qualified educational expenses paid for the home-schooling per dependent, limited to \$5,000. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling.
  - 3. Educational Expenses for a Quality Public Education** – R.S. 47:297.12 provides a deduction for the fees or other amounts paid during the tax year for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education approved charter schools. The deduction is equal to 50 percent of the amounts paid per dependent, limited to \$5,000. The amounts that can be deducted include amounts paid for uniforms, textbooks and other supplies **required** by the school.
- II.** On the chart below, list the name of each qualifying dependent and the name of the school the student attends. If the student is home-schooled, enter "home-schooled." Enter an "X" in the box in column 1 if your dependent qualifies for the Elementary and Secondary School Tuition deduction, column 2 for Educational Expenses for Home-Schooled Children deduction, or column 3 for Quality Public Education deduction. If you have more than six qualifying dependents, attach a statement to your return with the required information.

Student	Name of Qualifying Dependent	Name of School	Deduction as described in Section I		
			1	2	3
A					
B					
C					
D					
E					
F					

- III.** Using the letters that correspond to each qualifying dependent listed in Section II, list the amount paid per student for each qualifying expense. For students attending a qualifying school, the expense must be for an item required by the school. Refer to the information in Section I to determine which expenses qualify for the deduction. Retain copies of cancelled checks, receipts and other documentation in order to support the amount of qualifying expenses. **If you checked column 1 in Section II, skip the 50% calculation below; however, the deduction is still limited to \$5,000.**

Qualifying Expense	List the amount paid for each student as listed in Section II.					
	A	B	C	D	E	F
Tuition and Fees						
School Uniforms						
Textbooks, or Other Instructional Materials						
Supplies						
Total (add amounts in each column)						
If column 2 or 3 in Section II was checked, multiply by:	50%	50%	50%	50%	50%	50%
<b>Deduction per Student</b> – Enter the result or \$5,000 whichever is less.						

- IV.** Total the Deduction per Student in Section III, based on the deduction for which the students qualified as marked in boxes 1, 2, or 3 in Section II.

Enter the <b>Elementary and Secondary School Tuition Deduction</b> here and on IT-540-2D, Schedule E, code 17E.	\$
Enter the <b>Educational Expenses for Home-Schooled Children Deduction</b> here and on IT-540-2D, Schedule E, code 18E.	\$
Enter the <b>Educational Expenses for a Quality Public Education Deduction</b> here and on IT-540-2D, Schedule E, code 19E.	\$



**2015 Louisiana Refundable Child Care Credit Worksheet** (For use with Form IT-540-2D)

Your Name	Social Security Number
-----------	------------------------

**Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form.**

- 1. Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2015 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

**Care Provider Information Schedule**

A	B	C	D
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)
			.00
			.00
			.00
			.00
			.00

- 2.** For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2015 in column G.

E	F	G
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2015 for the person listed in column (E)
		.00
		.00
		.00
		.00
		.00

<b>3</b>	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540-2D, Line 19A.	<b>3</b>		.00																											
<b>4</b>	Enter your earned income.	<b>4</b>		.00																											
<b>5</b>	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	<b>5</b>		.00																											
<b>6</b>	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540-2D, Line 19B.	<b>6</b>		.00																											
<b>7</b>	Enter your Federal Adjusted Gross Income from Form IT-540-2D, Line 7, or Schedule E, Line 1 if filed.	<b>7</b>		.00																											
<b>8</b>	Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7. <table style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align:left">If Line 7 is:</th> <th style="text-align:left">over</th> <th style="text-align:left">but not over</th> <th style="text-align:left">decimal amount</th> </tr> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td align="right">.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td align="right">.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td align="right">.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td align="right">.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td align="right">.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td align="right">.30</td> </tr> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	<b>8</b>	X . _____
If Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
<b>9</b>	Multiply Line 6 by the decimal amount on Line 8.	<b>9</b>		.00																											
<b>10</b>	Multiply Line 9 by 50 percent and enter this amount on Line 11.	<b>10</b>	X .50																												
<b>11</b>	Enter this amount on Form IT-540-2D, Line 19.	<b>11</b>		.00																											



**2015 Louisiana Refundable School Readiness Credit Worksheet** (For use with Form IT-540-2D)

Your Name	Social Security Number
-----------	------------------------

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Education. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Star Rating, and the rating award date.

**Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540-2D, Line 19.**

1. Enter the amount of 2015 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, Line 11 . . . . . 1                      .00

Using the Star Rating of the child care facility that your qualified dependent attended during 2015, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

A Quality Rating	B Percentages for Star Rating
Five Star	200% (2.0)
Four Star	150% (1.5)
Three Star	100% (1.0)
Two Star	50% (.50)
One Star	0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:

Five Star Facility            and multiply the number by 2.0 . . . . . (i)            .             
Four Star Facility            and multiply the number by 1.5 . . . . . (ii)            .             
Three Star Facility            and multiply the number by 1.0 . . . . . (iii)            .             
Two Star Facility            and multiply the number by .50 . . . . . (iv)            .           

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. . . . . 3            .

4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540-2D, Line 20. . . . . 4            .00

On Form IT-540-2D, Line 20, enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

**2015 Louisiana Earned Income Credit Worksheet**

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

**Complete only if you claimed a Federal Earned Income Credit (EIC)**

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 42a, OR Federal Form 1040, Line 66a. . . . . 1                      .00
2. Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. . . . . 2 **X .035**
3. Enter this amount on Form IT-540-2D, Line 21 . . . . . 3                      .00

